GOVERNMENT OF ANDHRA PRADESH
ABSTRACT

Finance Department – Creation of new Head of the Department (HoD) - Andhra Pradesh State Directorate of Revenue Intelligence (APSDRI) - Orders - Issued.
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FINANCE (OP-I) DEPARTMENT

G.O.MS.No. 53 **Dated: 22-06-2020.**

Read the following:

ORDER:

The loss of the legitimate Tax and non-Tax revenues of the State by means of evasion has been engaging the attention of the Government. Since the bifurcation of the State of Andhra Pradesh & implementation of Goods and Services Tax w.e.f., 01-07-2017 in the State, a dedicated mechanism to extensively investigate into such revenue leakages and to counter tax evasion effectively with a multi-faceted approach to enforcement is found lacking.

2. In order to plug the leakage of revenue & improve compliance with the tax laws, the Government has recognized the need for establishing a centralized agency, with the jurisdiction, staff with specialized domain knowledge, & the expertise to curb the menace of tax violation & evasion, especially those having ramifications beyond the geographical jurisdiction of the State.

3. For meeting the aforesaid objective, a decision is taken by the Government for the creation of a separate Head of the Department (HoD), under the control of Finance Department tasked with the gathering of intelligence, investigation & enforcement of tax laws for ensuring the protection of the legitimate Tax and non-Tax revenues of the State & tackling the menace of tax evasion and leakage, in a more focused, efficient and effective manner.

4. Accordingly, Government after careful examination of the matter, hereby issue orders for the creation of a new Head of the Department (HoD) - **Andhra Pradesh State Directorate of Revenue Intelligence (APSDRI)** under the control of Finance Department with the following staffing pattern:

Sl. No.	Designation of the post	Number of posts	Scale of pay as per RPS, 2015 / remuneration	Mode of appointment
1	Commissioner or Special Commissioner	1	Cadre post	Cadre post
2	Joint Director	1	56870-105810	Deputation from Commercial Tax Department in the cadre of Joint Commissioner or similar cadre from any other Department.
3	Deputy Director	2	52590-103290	Deputation from Commercial Tax Department in the cadre of Deputy Commissioner or similar cadre from Revenue related Departments.

(Contd..2)

Sl. No.	Designation of the post	Number of posts	Scale of pay as per RPS, 2015 / remuneration	Mode of appointment
4	Assistant Director	8	40270-93780	Deputation from Commercial Tax Department in the cadre of Assistant Commissioner or similar cadre from Revenue related Departments.
5	Senior Intelligence Officer	8	35120-87130	Deputation from Commercial Tax Department in the cadre of Deputy Assistant Commissioner or similar cadre from Revenue related Departments.
6	Intelligence Officer	8	28940-78910	Deputation from Commercial Tax Department in the cadre of GSTO or similar cadre from Revenue related Departments.
7	Deputy Superintendent of Police	1	40270-93780	Deputation from Police Department
8	Inspector of Police	1	35120-87130	Deputation from Police Department
9	Sub-Inspector of Police	2	28940-78910	Deputation from Police Department
10	Police Constable	4	16400-49870	Deputation from Police Department
11	Accounts Officer	1	40270-93780	Deputation from DTA/DWA/ DSA
12	Senior Assistant	1	22460-66330	Deputation from DTA/DWA/ DSA
13	Junior Assistant	1	16400-49870	Deputation from DTA/DWA/ DSA
14	Stenographer or P.A.	1	22460-66330	Deputation from any Government Department / HoD
15	Data Entry Operator	9	15000/- p/m	On service outsourcing basis through APCFSS
16	Legal advisor/ Cyber/ Banking/Auditing experts	on need basis		On contract basis through APCFSS
17	Office Attendants /Security guards	6	12000/- p/m	On service outsourcing basis through APCFSS
	TOTAL	**55**		

(Contd..3)

5. The Charter of the APSDRI is as follows:

i. To gather intelligence on evasion of all kinds of taxes like Commercial Taxes, Goods and Services Taxes, Excise, Stamps & Registration, Transport, Royalty on Mineral & all other Tax and non-Tax revenue of the State, through systematic survey & collection of information through Departmental records, complaints and from other reliable sources or by any other means.

ii. To collate, analyze and process the intelligence and pass it on to the concerned Departments for effective action against fraudulent practices to minimize revenue leakage there by acting as a watchdog over the revenue collection of the state.

iii. To cull out cases having larger revenue implications from the information collected, investigate the cases and identify revenue loss, issue Show Cause Notices/ Orders upon concerned defaulter and thereafter transmit the information to the concerned Departments through modus operandi circulars for identifying the revenue loss, if any under their Acts & also to identify similar defaulters in their jurisdiction & to protect their revenues.

iv. Monitoring periodically and continuously follow up of such cases with the concerned Departments till the final result is achieved.

v. Function as the Nodal Agency for exchange of Tax related information with other revenue collecting/anti evasion agencies like Central DRI, Directorate General of GST Intelligence (DGGI),CEIB, REIC, FIU-IND, Police, CBI, Serious Fraud Investigation Office (SFIO), Income Tax Department & the field Commissionerates of CBIC etc.

vi. Liaison & Co-ordination with counterparts of neighboring and other Revenue Intelligence agencies of other States to curb unauthorized or illicit trade across the state borders.

vii. Coordinating the efforts of field formations in investigating cases under various important tax evasions and to undertake investigation of cases basing on its own information & also of cases referred to it by other Agencies or by the State Government.

viii. To recommend enquiry for the purpose of vigilance over the Government employees working in the Revenue Departments, in cases where there is prima-facie evidence of involvement of malpractices involving tax evasion.

ix. Analyze tax evasion patterns & suggest appropriate remedial legal and procedural measures, including improvements in IT applications systems to the Government.

x. Regularly assess various tax concessions, exemptions & relaxations in controls, having a detrimental effect up on the revenues of the State by giving scope for misuse & tax evasion, and to make recommendations to the Government from time to time.

xi. Examine the report of the C.A.G. & the A.G. referring to instances / modus of tax evasion and leakages and initiate remedial action upon the same.

xii. Perform such other functions, as may be specifically required by the Government.

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6. The officers and field staff of the APSDRI will be manned by only serving officers/staff having specialized domain knowledge, skill-set & experience in revenue / revenue intelligence / enforcement drawn from Andhra Pradesh Commercial Taxes Department, Police, Revenue related Departments of State/Central Government. It shall be mandatory for the officers/staff to have an impeccable service record & reputation for probity & they shall be clear from the Vigilance angle. The deputation shall be on a fixed term of (3) years & subject to a stringent & objective annual performance appraisal, with premium upon the performance & outcomes.

7. The APSDRI shall have the jurisdiction to undertake enquiries & investigations regarding the cases of tax evasion and enforcement in respect of the following Acts & Rules:

i. The Andhra Pradesh Goods and Services Tax Act, 2017;
ii. The Andhra Pradesh Value Added Tax Act, 2005;
iii. The Andhra Pradesh Tax on Professions, Trades, Callings and Employments Act,1987;
iv. The Central Sales Tax Act, 1956
v. The Andhra Pradesh Excise Act, 1968;
vi. The Indian Stamp Act,1899;
vii. The Registration Act,1908;
viii. The Andhra Pradesh Electricity Duty Act,1939;
ix. The Mines and Minerals (Development and Regulations) Act, 1957;
x. The Andhra Pradesh Motor Vehicles Taxation Act, 1963;
xi. The Andhra Pradesh Societies Registration Act, 2001;
xii. Andhra Pradesh (Andhra Area) Town Planning Act,1920;
xiii. The Real Estate (Regulation and Development) Act, 2016 (Central Act.No.16 of 2016);
xiv. The Andhra Pradesh Forest Act, 1967; and
xv. Any other Acts which accrue tax or non-tax revenue to the State Government which are enacted or may be enacted from time to time.

8. The Headquarters of Andhra Pradesh State Directorate of Revenue Intelligence (APSDRI) will be located in an administratively appropriate place in the State, and will comprise of appropriate wings, as may be required for its effective functioning and may utilize the service resources of subject experts. The APCFSS will provide the required IT support to the APSDRI.

9. Keeping in view of the nature of mandate of APSDRI i.e., high risk, extreme confidentiality, gathering highly sensitive information, cultivation of informers, hardship, time consuming efforts regarding complex web of economic activities, considerable travel & investigation, an additional special allowance of (25) % on Basic Pay & DA is allowed to the officers and staff of APSDRI. Further, a Secret Service Fund (SSF) and reward scheme for officers and informers is also incorporated.

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10. Further, all the concerned Departments shall notify the officers of the APSDRI, as proper officers under their Acts and all the officers of State Government shall assist the APSDRI officers in discharging their official functions. All the Departments, Organisations, Banking & non-banking institutions shall furnish information promptly & within the stipulated time frame, as and when called for by the officers of the APSDRI.

11. This order is available online and can be accessed at http://goir.ap.gov.in.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

SHAMSHER SINGH RAWAT
PRINCIPAL FINANCE SECRETARY

To
All the Departments of Secretariat, A.P., Velagapudi.
All the Heads of Departments in A.P.

Copy to:
The OSD to Hon'ble Chief Minister.
The OSD to Hon'ble Minister for Finance.
The OSD to Chief Secretary.
The P.S. to PFS/Spl.Secy.(B&HR)/Spl. Secy.(RM&IF)/ Spl.Secy.
The CEO, APCFSS, A.P, Ibrahimpatnam.
The Director of Treasuries and Accounts, A.P., Ibrahimpatnam.
The Pay and Accounts Officer, A.P., Ibrahimpatnam.
SF/SCs (Computer No.1149823).

//FORWARDED :: BY ORDER//

SECTION OFFICER